



Linda Vandeloop  
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March 31, 2010

Ms. Marlene H. Dortch  
Secretary  
Federal Communications Commission  
445 12<sup>th</sup> Street, SW  
Washington, DC 20554

**Re: WC Docket No. 07-204, Petition of Qwest Corporation for  
Forbearance from Enforcement of the Commission's ARMIS and  
492A Reporting Requirements Pursuant to 47 U.S.C. Section 160**

Dear Ms. Dortch:

Pursuant to the Commission's Memorandum Opinion and Order *In the Matter of Petition of Qwest Corporation for Forbearance from Enforcement of the Commission's ARMIS and 492A Reporting Requirements, et al.*, (FCC 08-271, Released December 12, 2008), AT&T is providing the attached pole attachment cost data previously filed as part of ARMIS Report 43-01.

If you have any questions, please contact me at (202) 457-3033.

Sincerely,

A handwritten signature in cursive script that reads "Linda Vandeloop".

Attachments

<b>Pole and Conduit Rental Calculation Information</b>		
(Dollars in thousands & Operational Data in whole numbers)		
<b>AT&amp;T - SW - Arkansas</b>		
<b>April 1, 2010 Filing (2009 Data)</b>		
<b>Row</b>	<b>Row Title</b>	<b>Amount</b>
	<b>(a)</b>	<b>(b)</b>
<b>Financial Information (\$000)</b>		
100	Telecommunications Plant-in-Service	2,866,666
101	Gross Investment - Poles	25,004
102	Gross Investment - Conduit	68,483
200	Accumulated Depreciation - Total Plant-in-Service	2,486,443
201	Accumulated Depreciation - Poles	31,109
202	Accumulated Depreciation - Conduit	41,559
301	Depreciation Rate - Poles	5.70
302	Depreciation Rate - Conduit	2.40
401	Net Current Deferred Operating Income Taxes - Poles	(76)
402	Net Current Deferred Operating Income Taxes - Conduit	(209)
403	Net Current Deferred Operating Income Taxes - Total	(8,767)
404	Net Non-Current Deferred Operating Income Taxes - Poles	179
405	Net Non-Current Deferred Operating Income Taxes - Conduit	491
406	Net Non-Current Deferred Operating Income Taxes - Total	20,541
501.1	Pole Maintenance Expense	138
501.2	Pole Rental Expense	909
501	Pole Expense	1,047
502.1	Conduit Maintenance Expense	13
502.2	Conduit Rental Expense	-
502	Conduit Expense	13
503	General & Administrative Expense	48,870
504	Operating Taxes	103,333
<b>Operational Data (Whole numbers)</b>		
601	Equivalent Number of Poles	99,401
602	Conduit System Trench Kilometers	797
603	Conduit System Duct Kilometers	4,622
700	Additional Rental Calculation Information	N/A

<b>Table III - Pole and Conduit Rental Calculation Information</b>		
<b>(Dollars in thousands &amp; Operational Data in whole numbers)</b>		
<b>AT&amp;T - SW - Kansas</b>		
<b>April 1, 2010 Filing (2009 Data)</b>		
<b>Row</b>	<b>Row Title</b>	<b>Amount</b>
	<b>(a)</b>	<b>(b)</b>
<b>Financial Information (\$000)</b>		
100	Telecommunications Plant-in-Service	3,464,700
101	Gross Investment - Poles	19,637
102	Gross Investment - Conduit	107,434
200	Accumulated Depreciation - Total Plant-in-Service	2,917,659
201	Accumulated Depreciation - Poles	31,660
202	Accumulated Depreciation - Conduit	45,949
301	Depreciation Rate - Poles	8.80
302	Depreciation Rate - Conduit	2.60
401	Net Current Deferred Operating Income Taxes - Poles	(40)
402	Net Current Deferred Operating Income Taxes - Conduit	(219)
403	Net Current Deferred Operating Income Taxes - Total	(7,078)
404	Net Non-Current Deferred Operating Income Taxes - Poles	242
405	Net Non-Current Deferred Operating Income Taxes - Conduit	1,326
406	Net Non-Current Deferred Operating Income Taxes - Total	42,755
501.1	Pole Maintenance Expense	257
501.2	Pole Rental Expense	367
501	Pole Expense	624
502.1	Conduit Maintenance Expense	446
502.2	Conduit Rental Expense	-
502	Conduit Expense	446
503	General & Administrative Expense	52,540
504	Operating Taxes	95,292
<b>Operational Data (Whole numbers)</b>		
601	Equivalent Number of Poles	113,648
602	Conduit System Trench Kilometers	1,474
603	Conduit System Duct Kilometers	8,552
700	Additional Rental Calculation Information	N/A

<b>Table III - Pole and Conduit Rental Calculation Information</b>		
<b>(Dollars in thousands &amp; Operational Data in whole numbers)</b>		
<b>AT&amp;T - SW - Missouri</b>		
<b>April 1, 2010 Filing (2009 Data)</b>		
<b>Row</b>	<b>Row Title</b>	<b>Amount</b>
	<b>(a)</b>	<b>(b)</b>
<b>Financial Information (\$000)</b>		
100	Telecommunications Plant-in-Service	6,879,429
101	Gross Investment - Poles	65,114
102	Gross Investment - Conduit	256,012
200	Accumulated Depreciation - Total Plant-in-Service	5,632,627
201	Accumulated Depreciation - Poles	111,689
202	Accumulated Depreciation - Conduit	108,453
301	Depreciation Rate - Poles	9.80
302	Depreciation Rate - Conduit	2.40
401	Net Current Deferred Operating Income Taxes - Poles	(46)
402	Net Current Deferred Operating Income Taxes - Conduit	(180)
403	Net Current Deferred Operating Income Taxes - Total	(4,834)
404	Net Non-Current Deferred Operating Income Taxes - Poles	562
405	Net Non-Current Deferred Operating Income Taxes - Conduit	2,208
406	Net Non-Current Deferred Operating Income Taxes - Total	59,330
501.1	Pole Maintenance Expense	875
501.2	Pole Rental Expense	488
501	Pole Expense	1,363
502.1	Conduit Maintenance Expense	993
502.2	Conduit Rental Expense	6
502	Conduit Expense	999
503	General & Administrative Expense	200,089
504	Operating Taxes	90,653
<b>Operational Data (Whole numbers)</b>		
601	Equivalent Number of Poles	292,657
602	Conduit System Trench Kilometers	4,467
603	Conduit System Duct Kilometers	25,907
700	Additional Rental Calculation Information	N/A

<b>Table III - Pole and Conduit Rental Calculation Information</b>		
<b>(Dollars in thousands &amp; Operational Data in whole numbers)</b>		
<b>AT&amp;T - SW - Oklahoma</b>		
<b>April 1, 2010 Filing (2009 Data)</b>		
<b>Row</b>	<b>Row Title</b>	<b>Amount</b>
	<b>(a)</b>	<b>(b)</b>
<b>Financial Information (\$000)</b>		
100	Telecommunications Plant-in-Service	4,091,981
101	Gross Investment - Poles	32,889
102	Gross Investment - Conduit	120,309
200	Accumulated Depreciation - Total Plant-in-Service	3,501,532
201	Accumulated Depreciation - Poles	69,072
202	Accumulated Depreciation - Conduit	61,331
301	Depreciation Rate - Poles	9.60
302	Depreciation Rate - Conduit	2.60
401	Net Current Deferred Operating Income Taxes - Poles	(9)
402	Net Current Deferred Operating Income Taxes - Conduit	(31)
403	Net Current Deferred Operating Income Taxes - Total	(1,062)
404	Net Non-Current Deferred Operating Income Taxes - Poles	786
405	Net Non-Current Deferred Operating Income Taxes - Conduit	2,875
406	Net Non-Current Deferred Operating Income Taxes - Total	97,774
501.1	Pole Maintenance Expense	59
501.2	Pole Rental Expense	710
501	Pole Expense	769
502.1	Conduit Maintenance Expense	161
502.2	Conduit Rental Expense	4
502	Conduit Expense	165
503	General & Administrative Expense	65,507
504	Operating Taxes	111,610
<b>Operational Data (Whole numbers)</b>		
601	Equivalent Number of Poles	195,254
602	Conduit System Trench Kilometers	1,778
603	Conduit System Duct Kilometers	10,316
700	Additional Rental Calculation Information	N/A

<b>Table III - Pole and Conduit Rental Calculation Information</b>		
<b>(Dollars in thousands &amp; Operational Data in whole numbers)</b>		
<b>AT&amp;T - SW - Texas</b>		
<b>April 1, 2010 Filing (2009 Data)</b>		
<b>Row</b>	<b>Row Title</b>	<b>Amount</b>
	<b>(a)</b>	<b>(b)</b>
<b>Financial Information (\$000)</b>		
100	Telecommunications Plant-in-Service	27,732,955
101	Gross Investment - Poles	290,102
102	Gross Investment - Conduit	1,587,462
200	Accumulated Depreciation - Total Plant-in-Service	21,506,942
201	Accumulated Depreciation - Poles	493,477
202	Accumulated Depreciation - Conduit	665,690
301	Depreciation Rate - Poles	12.20
302	Depreciation Rate - Conduit	2.50
401	Net Current Deferred Operating Income Taxes - Poles	(298)
402	Net Current Deferred Operating Income Taxes - Conduit	(1,632)
403	Net Current Deferred Operating Income Taxes - Total	(28,519)
404	Net Non-Current Deferred Operating Income Taxes - Poles	7,157
405	Net Non-Current Deferred Operating Income Taxes - Conduit	39,162
406	Net Non-Current Deferred Operating Income Taxes - Total	684,163
501.1	Pole Maintenance Expense	2,387
501.2	Pole Rental Expense	6,232
501	Pole Expense	8,619
502.1	Conduit Maintenance Expense	2,575
502.2	Conduit Rental Expense	156
502	Conduit Expense	2,731
503	General & Administrative Expense	582,308
504	Operating Taxes	501,252
<b>Operational Data (Whole numbers)</b>		
601	Equivalent Number of Poles	878,865
602	Conduit System Trench Kilometers	18,761
603	Conduit System Duct Kilometers	108,813
700	Additional Rental Calculation Information	N/A

<b>Table III - Pole and Conduit Rental Calculation Information</b>		
<b>(Dollars in thousands &amp; Operational Data in whole numbers)</b>		
<b>AT&amp;T - West - California</b>		
<b>April 1, 2010 Filing (2009 Data)</b>		
<b>Row</b>	<b>Row Title</b>	<b>Amount</b>
	<b>(a)</b>	<b>(b)</b>
<b>Financial Information (\$000)</b>		
100	Telecommunications Plant-in-Service	38,115,592
101	Gross Investment - Poles	889,617
102	Gross Investment - Conduit	3,564,250
200	Accumulated Depreciation - Total Plant-in-Service	28,930,419
201	Accumulated Depreciation - Poles	1,130,895
202	Accumulated Depreciation - Conduit	1,366,173
301	Depreciation Rate - Poles	8.20
302	Depreciation Rate - Conduit	2.00
401	Net Current Deferred Operating Income Taxes - Poles	183
402	Net Current Deferred Operating Income Taxes - Conduit	735
403	Net Current Deferred Operating Income Taxes - Total	7,862
404	Net Non-Current Deferred Operating Income Taxes - Poles	28,751
405	Net Non-Current Deferred Operating Income Taxes - Conduit	115,191
406	Net Non-Current Deferred Operating Income Taxes - Total	1,231,837
501.1	Pole Maintenance Expense	8,421
501.2	Pole Rental Expense	261
501	Pole Expense	8,682
502.1	Conduit Maintenance Expense	11,092
502.2	Conduit Rental Expense	338
502	Conduit Expense	11,430
503	General & Administrative Expense	927,991
504	Operating Taxes	563,269
<b>Operational Data (Whole numbers)</b>		
601	Equivalent Number of Poles	1,248,666
602	Conduit System Trench Kilometers	48,142
603	Conduit System Duct Kilometers	279,222
700	Additional Rental Calculation Information	N/A

<b>Table III - Pole and Conduit Rental Calculation Information</b>		
<b>(Dollars in thousands &amp; Operational Data in whole numbers)</b>		
<b>AT&amp;T - West - Nevada</b>		
<b>April 1, 2010 Filing (2009 Data)</b>		
<b>Row</b>	<b>Row Title</b>	<b>Amount</b>
	<b>(a)</b>	<b>(b)</b>
<b>Financial Information (\$000)</b>		
100	Telecommunications Plant-in-Service	925,917
101	Gross Investment - Poles	18,549
102	Gross Investment - Conduit	105,007
200	Accumulated Depreciation - Total Plant-in-Service	640,827
201	Accumulated Depreciation - Poles	15,585
202	Accumulated Depreciation - Conduit	32,131
301	Depreciation Rate - Poles	2.60
302	Depreciation Rate - Conduit	2.20
401	Net Current Deferred Operating Income Taxes - Poles	(307)
402	Net Current Deferred Operating Income Taxes - Conduit	(1,739)
403	Net Current Deferred Operating Income Taxes - Total	(15,333)
404	Net Non-Current Deferred Operating Income Taxes - Poles	1,277
405	Net Non-Current Deferred Operating Income Taxes - Conduit	7,231
406	Net Non-Current Deferred Operating Income Taxes - Total	63,760
501.1	Pole Maintenance Expense	105
501.2	Pole Rental Expense	64
501	Pole Expense	169
502.1	Conduit Maintenance Expense	483
502.2	Conduit Rental Expense	1
502	Conduit Expense	484
503	General & Administrative Expense	23,424
504	Operating Taxes	16,029
<b>Operational Data (Whole numbers)</b>		
601	Equivalent Number of Poles	41,851
602	Conduit System Trench Kilometers	2,585
603	Conduit System Duct Kilometers	14,994
700	Additional Rental Calculation Information	N/A

<b>Table III - Pole and Conduit Rental Calculation Information</b>		
<b>(Dollars in thousands &amp; Operational Data in whole numbers)</b>		
<b>AT&amp;T - East - Connecticut</b>		
<b>April 1, 2010 Filing (2009 Data)</b>		
<b>Row</b>	<b>Row Title</b>	<b>Amount</b>
	<b>(a)</b>	<b>(b)</b>
<b>Financial Information (\$000)</b>		
100	Telecommunications Plant-in-Service	5,671,524
101	Gross Investment - Poles	213,489
102	Gross Investment - Conduit	309,838
200	Accumulated Depreciation - Total Plant-in-Service	4,657,609
201	Accumulated Depreciation - Poles	172,564
202	Accumulated Depreciation - Conduit	151,117
301	Depreciation Rate - Poles	5.70
302	Depreciation Rate - Conduit	2.10
401	Net Current Deferred Operating Income Taxes - Poles	75
402	Net Current Deferred Operating Income Taxes - Conduit	108
403	Net Current Deferred Operating Income Taxes - Total	1,983
404	Net Non-Current Deferred Operating Income Taxes - Poles	6,393
405	Net Non-Current Deferred Operating Income Taxes - Conduit	9,278
406	Net Non-Current Deferred Operating Income Taxes - Total	169,824
501.1	Pole Maintenance Expense	1,551
501.2	Pole Rental Expense	-
501	Pole Expense	1,551
502.1	Conduit Maintenance Expense	557
502.2	Conduit Rental Expense	-
502	Conduit Expense	557
503	General & Administrative Expense	132,149
504	Operating Taxes	74,921
<b>Operational Data (Whole numbers)</b>		
601	Equivalent Number of Poles	416,068
602	Conduit System Trench Kilometers	3,434
603	Conduit System Duct Kilometers	19,915
700	Additional Rental Calculation Information	N/A

<b>Table III - Pole and Conduit Rental Calculation Information</b>		
<b>(Dollars in thousands &amp; Operational Data in whole numbers)</b>		
<b>AT&amp;T - MW - Illinois</b>		
<b>April 1, 2010 Filing (2009 Data)</b>		
<b>Row</b>	<b>Row Title</b>	<b>Amount</b>
	<b>(a)</b>	<b>(b)</b>
<b>Financial Information (\$000)</b>		
100	Telecommunications Plant-in-Service	14,986,835
101	Gross Investment - Poles	142,458
102	Gross Investment - Conduit	1,155,094
200	Accumulated Depreciation - Total Plant-in-Service	12,373,304
201	Accumulated Depreciation - Poles	124,992
202	Accumulated Depreciation - Conduit	365,455
301	Depreciation Rate - Poles	4.90
302	Depreciation Rate - Conduit	1.80
401	Net Current Deferred Operating Income Taxes - Poles	446
402	Net Current Deferred Operating Income Taxes - Conduit	3,613
403	Net Current Deferred Operating Income Taxes - Total	46,883
404	Net Non-Current Deferred Operating Income Taxes - Poles	5,963
405	Net Non-Current Deferred Operating Income Taxes - Conduit	48,351
406	Net Non-Current Deferred Operating Income Taxes - Total	627,329
501.1	Pole Maintenance Expense	712
501.2	Pole Rental Expense	215
501	Pole Expense	927
502.1	Conduit Maintenance Expense	24,816
502.2	Conduit Rental Expense	
502	Conduit Expense	24,816
503	General & Administrative Expense	311,973
504	Operating Taxes	249,701
<b>Operational Data (Whole numbers)</b>		
601	Equivalent Number of Poles	462,548
602	Conduit System Trench Kilometers	13,265
603	Conduit System Duct Kilometers	76,944
700	Additional Rental Calculation Information	N/A

<b>Table III - Pole and Conduit Rental Calculation Information</b>		
<b>(Dollars in thousands &amp; Operational Data in whole numbers)</b>		
<b>AT&amp;T - MW - Indiana</b>		
<b>April 1, 2010 Filing (2009 Data)</b>		
<b>Row</b>	<b>Row Title</b>	<b>Amount</b>
	<b>(a)</b>	<b>(b)</b>
<b>Financial Information (\$000)</b>		
100	Telecommunications Plant-in-Service	5,099,354
101	Gross Investment - Poles	75,041
102	Gross Investment - Conduit	349,417
200	Accumulated Depreciation - Total Plant-in-Service	3,814,127
201	Accumulated Depreciation - Poles	75,458
202	Accumulated Depreciation - Conduit	144,605
301	Depreciation Rate - Poles	6.10
302	Depreciation Rate - Conduit	2.20
401	Net Current Deferred Operating Income Taxes - Poles	(857)
402	Net Current Deferred Operating Income Taxes - Conduit	(3,989)
403	Net Current Deferred Operating Income Taxes - Total	(58,220)
404	Net Non-Current Deferred Operating Income Taxes - Poles	5,784
405	Net Non-Current Deferred Operating Income Taxes - Conduit	26,934
406	Net Non-Current Deferred Operating Income Taxes - Total	393,075
501.1	Pole Maintenance Expense	684
501.2	Pole Rental Expense	2,121
501	Pole Expense	2,805
502.1	Conduit Maintenance Expense	1,735
502.2	Conduit Rental Expense	-
502	Conduit Expense	1,735
503	General & Administrative Expense	105,641
504	Operating Taxes	100,508
<b>Operational Data (Whole numbers)</b>		
601	Equivalent Number of Poles	255,151
602	Conduit System Trench Kilometers	5,813
603	Conduit System Duct Kilometers	33,710
700	Additional Rental Calculation Information	N/A

<b>Table III - Pole and Conduit Rental Calculation Information</b>		
<b>(Dollars in thousands &amp; Operational Data in whole numbers)</b>		
<b>AT&amp;T - MW - Michigan</b>		
<b>April 1, 2010 Filing (2009 Data)</b>		
<b>Row</b>	<b>Row Title</b>	<b>Amount</b>
	<b>(a)</b>	<b>(b)</b>
<b>Financial Information (\$000)</b>		
100	Telecommunications Plant-in-Service	12,564,092
101	Gross Investment - Poles	90,314
102	Gross Investment - Conduit	751,450
200	Accumulated Depreciation - Total Plant-in-Service	10,589,892
201	Accumulated Depreciation - Poles	97,430
202	Accumulated Depreciation - Conduit	342,103
301	Depreciation Rate - Poles	5.70
302	Depreciation Rate - Conduit	2.30
401	Net Current Deferred Operating Income Taxes - Poles	(460)
402	Net Current Deferred Operating Income Taxes - Conduit	(3,825)
403	Net Current Deferred Operating Income Taxes - Total	(63,959)
404	Net Non-Current Deferred Operating Income Taxes - Poles	3,443
405	Net Non-Current Deferred Operating Income Taxes - Conduit	28,644
406	Net Non-Current Deferred Operating Income Taxes - Total	478,926
501.1	Pole Maintenance Expense	230
501.2	Pole Rental Expense	9,535
501	Pole Expense	9,765
502.1	Conduit Maintenance Expense	1,339
502.2	Conduit Rental Expense	-
502	Conduit Expense	1,339
503	General & Administrative Expense	233,474
504	Operating Taxes	199,587
<b>Operational Data (Whole numbers)</b>		
601	Equivalent Number of Poles	423,104
602	Conduit System Trench Kilometers	10,987
603	Conduit System Duct Kilometers	63,727
700	Additional Rental Calculation Information	N/A

<b>Table III - Pole and Conduit Rental Calculation Information</b>		
<b>(Dollars in thousands &amp; Operational Data in whole numbers)</b>		
<b>AT&amp;T - MW - Ohio</b>		
<b>April 1, 2010 Filing (2009 Data)</b>		
<b>Row</b>	<b>Row Title</b>	<b>Amount</b>
	<b>(a)</b>	<b>(b)</b>
<b>Financial Information (\$000)</b>		
100	Telecommunications Plant-in-Service	8,870,317
101	Gross Investment - Poles	162,047
102	Gross Investment - Conduit	760,659
200	Accumulated Depreciation - Total Plant-in-Service	7,459,717
201	Accumulated Depreciation - Poles	207,870
202	Accumulated Depreciation - Conduit	370,493
301	Depreciation Rate - Poles	7.40
302	Depreciation Rate - Conduit	2.20
401	Net Current Deferred Operating Income Taxes - Poles	(925)
402	Net Current Deferred Operating Income Taxes - Conduit	(4,344)
403	Net Current Deferred Operating Income Taxes - Total	(50,652)
404	Net Non-Current Deferred Operating Income Taxes - Poles	8,274
405	Net Non-Current Deferred Operating Income Taxes - Conduit	38,836
406	Net Non-Current Deferred Operating Income Taxes - Total	452,885
501.1	Pole Maintenance Expense	1,363
501.2	Pole Rental Expense	4,784
501	Pole Expense	6,147
502.1	Conduit Maintenance Expense	2,552
502.2	Conduit Rental Expense	
502	Conduit Expense	2,552
503	General & Administrative Expense	175,757
504	Operating Taxes	133,514
<b>Operational Data (Whole numbers)</b>		
601	Equivalent Number of Poles	470,045
602	Conduit System Trench Kilometers	7,292
603	Conduit System Duct Kilometers	42,292
700	Additional Rental Calculation Information	N/A

<b>Table III - Pole and Conduit Rental Calculation Information</b>		
<b>(Dollars in thousands &amp; Operational Data in whole numbers)</b>		
<b>AT&amp;T - MW - Wisconsin</b>		
<b>April 1, 2010 Filing (2009 Data)</b>		
<b>Row</b>	<b>Row Title</b>	<b>Amount</b>
	<b>(a)</b>	<b>(b)</b>
<b>Financial Information (\$000)</b>		
100	Telecommunications Plant-in-Service	4,647,916
101	Gross Investment - Poles	43,233
102	Gross Investment - Conduit	282,381
200	Accumulated Depreciation - Total Plant-in-Service	3,497,926
201	Accumulated Depreciation - Poles	42,465
202	Accumulated Depreciation - Conduit	104,948
301	Depreciation Rate - Poles	6.70
302	Depreciation Rate - Conduit	1.90
401	Net Current Deferred Operating Income Taxes - Poles	(446)
402	Net Current Deferred Operating Income Taxes - Conduit	(2,910)
403	Net Current Deferred Operating Income Taxes - Total	(47,898)
404	Net Non-Current Deferred Operating Income Taxes - Poles	2,961
405	Net Non-Current Deferred Operating Income Taxes - Conduit	19,342
406	Net Non-Current Deferred Operating Income Taxes - Total	318,364
501.1	Pole Maintenance Expense	371
501.2	Pole Rental Expense	3,880
501	Pole Expense	4,251
502.1	Conduit Maintenance Expense	1,973
502.2	Conduit Rental Expense	-
502	Conduit Expense	1,973
503	General & Administrative Expense	97,097
504	Operating Taxes	72,965
<b>Operational Data (Whole numbers)</b>		
601	Equivalent Number of Poles	122,866
602	Conduit System Trench Kilometers	4,128
603	Conduit System Duct Kilometers	23,942
700	Additional Rental Calculation Information	N/A

<b>Table III - Pole and Conduit Rental Calculation Information</b>		
<b>(Dollars in thousands &amp; Operational Data in whole numbers)</b>		
<b>AT&amp;T - SE - Alabama</b>		
<b>April 1, 2010 Filing (2009 Data)</b>		
<b>Row</b>	<b>Row Title</b>	<b>Amount</b>
	<b>(a)</b>	<b>(b)</b>
<b>Financial Information (\$000)</b>		
100	Telecommunications Plant-in-Service	5,942,163
101	Gross Investment - Poles	187,639
102	Gross Investment - Conduit	160,683
200	Accumulated Depreciation - Total Plant-in-Service	4,628,501
201	Accumulated Depreciation - Poles	114,670
202	Accumulated Depreciation - Conduit	65,661
301	Depreciation Rate - Poles	4.40
302	Depreciation Rate - Conduit	1.70
401	Net Current Deferred Operating Income Taxes - Poles	390
402	Net Current Deferred Operating Income Taxes - Conduit	334
403	Net Current Deferred Operating Income Taxes - Total	12,359
404	Net Non-Current Deferred Operating Income Taxes - Poles	9,785
405	Net Non-Current Deferred Operating Income Taxes - Conduit	8,379
406	Net Non-Current Deferred Operating Income Taxes - Total	309,875
501.1	Pole Maintenance Expense	1,553
501.2	Pole Rental Expense	15,106
501	Pole Expense	16,659
502.1	Conduit Maintenance Expense	492
502.2	Conduit Rental Expense	-
502	Conduit Expense	492
503	General & Administrative Expense	117,307
504	Operating Taxes	114,616
<b>Operational Data (Whole numbers)</b>		
601	Equivalent Number of Poles	414,596
602	Conduit System Trench Kilometers	2,554
603	Conduit System Duct Kilometers	14,814
700	Additional Rental Calculation Information	N/A

<b>Table III - Pole and Conduit Rental Calculation Information</b>		
<b>(Dollars in thousands &amp; Operational Data in whole numbers)</b>		
<b>AT&amp;T - SE - Florida</b>		
<b>April 1, 2010 Filing (2009 Data)</b>		
<b>Row</b>	<b>Row Title</b>	<b>Amount</b>
	<b>(a)</b>	<b>(b)</b>
<b>Financial Information (\$000)</b>		
100	Telecommunications Plant-in-Service	16,591,415
101	Gross Investment - Poles	212,179
102	Gross Investment - Conduit	886,932
200	Accumulated Depreciation - Total Plant-in-Service	13,668,568
201	Accumulated Depreciation - Poles	171,521
202	Accumulated Depreciation - Conduit	413,138
301	Depreciation Rate - Poles	6.50
302	Depreciation Rate - Conduit	2.10
401	Net Current Deferred Operating Income Taxes - Poles	423
402	Net Current Deferred Operating Income Taxes - Conduit	1,768
403	Net Current Deferred Operating Income Taxes - Total	33,076
404	Net Non-Current Deferred Operating Income Taxes - Poles	7,280
405	Net Non-Current Deferred Operating Income Taxes - Conduit	30,432
406	Net Non-Current Deferred Operating Income Taxes - Total	569,269
501.1	Pole Maintenance Expense	4,236
501.2	Pole Rental Expense	15,747
501	Pole Expense	19,983
502.1	Conduit Maintenance Expense	3,608
502.2	Conduit Rental Expense	16
502	Conduit Expense	3,624
503	General & Administrative Expense	340,818
504	Operating Taxes	178,969
<b>Operational Data (Whole numbers)</b>		
601	Equivalent Number of Poles	468,290
602	Conduit System Trench Kilometers	10,121
603	Conduit System Duct Kilometers	58,702
700	Additional Rental Calculation Information	N/A

<b>Table III - Pole and Conduit Rental Calculation Information</b>		
(Dollars in thousands & Operational Data in whole numbers)		
<b>AT&amp;T - SE - Georgia</b>		
<b>April 1, 2010 Filing (2009 Data)</b>		
<b>Row</b>	<b>Row Title</b>	<b>Amount</b>
	<b>(a)</b>	<b>(b)</b>
<b>Financial Information (\$000)</b>		
100	Telecommunications Plant-in-Service	13,314,469
101	Gross Investment - Poles	173,961
102	Gross Investment - Conduit	522,499
200	Accumulated Depreciation - Total Plant-in-Service	11,206,432
201	Accumulated Depreciation - Poles	148,868
202	Accumulated Depreciation - Conduit	202,349
301	Depreciation Rate - Poles	6.60
302	Depreciation Rate - Conduit	2.00
401	Net Current Deferred Operating Income Taxes - Poles	364
402	Net Current Deferred Operating Income Taxes - Conduit	1,094
403	Net Current Deferred Operating Income Taxes - Total	27,884
404	Net Non-Current Deferred Operating Income Taxes - Poles	8,752
405	Net Non-Current Deferred Operating Income Taxes - Conduit	26,286
406	Net Non-Current Deferred Operating Income Taxes - Total	669,821
501.1	Pole Maintenance Expense	1,398
501.2	Pole Rental Expense	39,774
501	Pole Expense	41,172
502.1	Conduit Maintenance Expense	1,822
502.2	Conduit Rental Expense	-
502	Conduit Expense	1,822
503	General & Administrative Expense	229,692
504	Operating Taxes	93,581
<b>Operational Data (Whole numbers)</b>		
601	Equivalent Number of Poles	358,707
602	Conduit System Trench Kilometers	5,261
603	Conduit System Duct Kilometers	30,509
700	Additional Rental Calculation Information	N/A

<b>Table III - Pole and Conduit Rental Calculation Information</b>		
<b>(Dollars in thousands &amp; Operational Data in whole numbers)</b>		
<b>AT&amp;T - SE - Kentucky</b>		
<b>April 1, 2010 Filing (2009 Data)</b>		
<b>Row</b>	<b>Row Title</b>	<b>Amount</b>
	<b>(a)</b>	<b>(b)</b>
<b>Financial Information (\$000)</b>		
100	Telecommunications Plant-in-Service	3,502,503
101	Gross Investment - Poles	142,535
102	Gross Investment - Conduit	132,886
200	Accumulated Depreciation - Total Plant-in-Service	2,873,293
201	Accumulated Depreciation - Poles	114,605
202	Accumulated Depreciation - Conduit	53,504
301	Depreciation Rate - Poles	5.30
302	Depreciation Rate - Conduit	1.80
401	Net Current Deferred Operating Income Taxes - Poles	253
402	Net Current Deferred Operating Income Taxes - Conduit	236
403	Net Current Deferred Operating Income Taxes - Total	6,210
404	Net Non-Current Deferred Operating Income Taxes - Poles	6,181
405	Net Non-Current Deferred Operating Income Taxes - Conduit	5,763
406	Net Non-Current Deferred Operating Income Taxes - Total	151,895
501.1	Pole Maintenance Expense	4,420
501.2	Pole Rental Expense	15,998
501	Pole Expense	20,418
502.1	Conduit Maintenance Expense	464
502.2	Conduit Rental Expense	-
502	Conduit Expense	464
503	General & Administrative Expense	62,647
504	Operating Taxes	76,924
<b>Operational Data (Whole numbers)</b>		
601	Equivalent Number of Poles	324,979
602	Conduit System Trench Kilometers	1,542
603	Conduit System Duct Kilometers	8,944
700	Additional Rental Calculation Information	N/A

<b>Table III - Pole and Conduit Rental Calculation Information</b>		
<b>(Dollars in thousands &amp; Operational Data in whole numbers)</b>		
<b>AT&amp;T - SE - Louisiana</b>		
<b>April 1, 2010 Filing (2009 Data)</b>		
<b>Row</b>	<b>Row Title</b>	<b>Amount</b>
	<b>(a)</b>	<b>(b)</b>
<b>Financial Information (\$000)</b>		
100	Telecommunications Plant-in-Service	6,265,690
101	Gross Investment - Poles	116,688
102	Gross Investment - Conduit	308,141
200	Accumulated Depreciation - Total Plant-in-Service	5,207,402
201	Accumulated Depreciation - Poles	97,998
202	Accumulated Depreciation - Conduit	120,801
301	Depreciation Rate - Poles	5.50
302	Depreciation Rate - Conduit	1.70
401	Net Current Deferred Operating Income Taxes - Poles	188
402	Net Current Deferred Operating Income Taxes - Conduit	497
403	Net Current Deferred Operating Income Taxes - Total	10,110
404	Net Non-Current Deferred Operating Income Taxes - Poles	3,661
405	Net Non-Current Deferred Operating Income Taxes - Conduit	9,668
406	Net Non-Current Deferred Operating Income Taxes - Total	196,587
501.1	Pole Maintenance Expense	545
501.2	Pole Rental Expense	3,851
501	Pole Expense	4,396
502.1	Conduit Maintenance Expense	1,135
502.2	Conduit Rental Expense	
502	Conduit Expense	1,135
503	General & Administrative Expense	118,260
504	Operating Taxes	146,452
<b>Operational Data (Whole numbers)</b>		
601	Equivalent Number of Poles	293,371
602	Conduit System Trench Kilometers	3,437
603	Conduit System Duct Kilometers	19,938
700	Additional Rental Calculation Information	N/A

<b>Table III - Pole and Conduit Rental Calculation Information</b>		
<b>(Dollars in thousands &amp; Operational Data in whole numbers)</b>		
<b>AT&amp;T - SE - Mississippi</b>		
<b>April 1, 2010 Filing (2009 Data)</b>		
<b>Row</b>	<b>Row Title</b>	<b>Amount</b>
	<b>(a)</b>	<b>(b)</b>
<b>Financial Information (\$000)</b>		
100	Telecommunications Plant-in-Service	4,339,471
101	Gross Investment - Poles	104,334
102	Gross Investment - Conduit	73,280
200	Accumulated Depreciation - Total Plant-in-Service	3,386,949
201	Accumulated Depreciation - Poles	95,540
202	Accumulated Depreciation - Conduit	31,650
301	Depreciation Rate - Poles	6.50
302	Depreciation Rate - Conduit	1.80
401	Net Current Deferred Operating Income Taxes - Poles	190
402	Net Current Deferred Operating Income Taxes - Conduit	134
403	Net Current Deferred Operating Income Taxes - Total	7,922
404	Net Non-Current Deferred Operating Income Taxes - Poles	2,611
405	Net Non-Current Deferred Operating Income Taxes - Conduit	1,834
406	Net Non-Current Deferred Operating Income Taxes - Total	108,605
501.1	Pole Maintenance Expense	516
501.2	Pole Rental Expense	14,296
501	Pole Expense	14,812
502.1	Conduit Maintenance Expense	954
502.2	Conduit Rental Expense	-
502	Conduit Expense	954
503	General & Administrative Expense	75,982
504	Operating Taxes	101,566
<b>Operational Data (Whole numbers)</b>		
601	Equivalent Number of Poles	261,671
602	Conduit System Trench Kilometers	829
603	Conduit System Duct Kilometers	4,809
700	Additional Rental Calculation Information	N/A

<b>Table III - Pole and Conduit Rental Calculation Information</b>		
<b>(Dollars in thousands &amp; Operational Data in whole numbers)</b>		
<b>AT&amp;T - SE - North Carolina</b>		
<b>April 1, 2010 Filing (2009 Data)</b>		
<b>Row</b>	<b>Row Title</b>	<b>Amount</b>
	<b>(a)</b>	<b>(b)</b>
<b>Financial Information (\$000)</b>		
100	Telecommunications Plant-in-Service	7,155,897
101	Gross Investment - Poles	92,258
102	Gross Investment - Conduit	228,255
200	Accumulated Depreciation - Total Plant-in-Service	5,967,525
201	Accumulated Depreciation - Poles	78,304
202	Accumulated Depreciation - Conduit	89,749
301	Depreciation Rate - Poles	5.70
302	Depreciation Rate - Conduit	1.90
401	Net Current Deferred Operating Income Taxes - Poles	160
402	Net Current Deferred Operating Income Taxes - Conduit	396
403	Net Current Deferred Operating Income Taxes - Total	12,414
404	Net Non-Current Deferred Operating Income Taxes - Poles	3,526
405	Net Non-Current Deferred Operating Income Taxes - Conduit	8,725
406	Net Non-Current Deferred Operating Income Taxes - Total	273,529
501.1	Pole Maintenance Expense	1,096
501.2	Pole Rental Expense	14,353
501	Pole Expense	15,449
502.1	Conduit Maintenance Expense	1,125
502.2	Conduit Rental Expense	-
502	Conduit Expense	1,125
503	General & Administrative Expense	125,727
504	Operating Taxes	58,224
<b>Operational Data (Whole numbers)</b>		
601	Equivalent Number of Poles	237,620
602	Conduit System Trench Kilometers	2,543
603	Conduit System Duct Kilometers	14,751
700	Additional Rental Calculation Information	N/A

<b>Table III - Pole and Conduit Rental Calculation Information</b>		
(Dollars in thousands & Operational Data in whole numbers)		
<b>AT&amp;T - SE - South Carolina</b>		
<b>April 1, 2010 Filing (2009 Data)</b>		
<b>Row</b>	<b>Row Title</b>	<b>Amount</b>
	<b>(a)</b>	<b>(b)</b>
<b>Financial Information (\$000)</b>		
100	Telecommunications Plant-in-Service	4,425,665
101	Gross Investment - Poles	37,373
102	Gross Investment - Conduit	156,586
200	Accumulated Depreciation - Total Plant-in-Service	3,774,704
201	Accumulated Depreciation - Poles	34,804
202	Accumulated Depreciation - Conduit	63,915
301	Depreciation Rate - Poles	6.80
302	Depreciation Rate - Conduit	1.90
401	Net Current Deferred Operating Income Taxes - Poles	71
402	Net Current Deferred Operating Income Taxes - Conduit	299
403	Net Current Deferred Operating Income Taxes - Total	8,458
404	Net Non-Current Deferred Operating Income Taxes - Poles	875
405	Net Non-Current Deferred Operating Income Taxes - Conduit	3,666
406	Net Non-Current Deferred Operating Income Taxes - Total	103,619
501.1	Pole Maintenance Expense	222
501.2	Pole Rental Expense	9,142
501	Pole Expense	9,364
502.1	Conduit Maintenance Expense	405
502.2	Conduit Rental Expense	-
502	Conduit Expense	405
503	General & Administrative Expense	80,890
504	Operating Taxes	95,254
<b>Operational Data (Whole numbers)</b>		
601	Equivalent Number of Poles	136,955
602	Conduit System Trench Kilometers	2,324
603	Conduit System Duct Kilometers	13,476
700	Additional Rental Calculation Information	N/A

<b>Table III - Pole and Conduit Rental Calculation Information</b>		
<b>(Dollars in thousands &amp; Operational Data in whole numbers)</b>		
<b>AT&amp;T - SE - Tennessee</b>		
<b>April 1, 2010 Filing (2009 Data)</b>		
<b>Row</b>	<b>Row Title</b>	<b>Amount</b>
	<b>(a)</b>	<b>(b)</b>
<b>Financial Information (\$000)</b>		
100	Telecommunications Plant-in-Service	6,904,238
101	Gross Investment - Poles	186,586
102	Gross Investment - Conduit	236,331
200	Accumulated Depreciation - Total Plant-in-Service	5,547,339
201	Accumulated Depreciation - Poles	120,664
202	Accumulated Depreciation - Conduit	86,419
301	Depreciation Rate - Poles	5.30
302	Depreciation Rate - Conduit	1.80
401	Net Current Deferred Operating Income Taxes - Poles	128
402	Net Current Deferred Operating Income Taxes - Conduit	162
403	Net Current Deferred Operating Income Taxes - Total	4,733
404	Net Non-Current Deferred Operating Income Taxes - Poles	8,982
405	Net Non-Current Deferred Operating Income Taxes - Conduit	11,377
406	Net Non-Current Deferred Operating Income Taxes - Total	332,373
501.1	Pole Maintenance Expense	1,791
501.2	Pole Rental Expense	19,391
501	Pole Expense	21,182
502.1	Conduit Maintenance Expense	863
502.2	Conduit Rental Expense	-
502	Conduit Expense	863
503	General & Administrative Expense	125,203
504	Operating Taxes	148,013
<b>Operational Data (Whole numbers)</b>		
601	Equivalent Number of Poles	433,113
602	Conduit System Trench Kilometers	3,524
603	Conduit System Duct Kilometers	20,437
700	Additional Rental Calculation Information	N/A